



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-103477-14]

RIN 1545-BL96

### Chapter 4 Regulations Relating to Verification and Certification Requirements for Certain Entities and Reporting by Foreign Financial Institutions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-103477-14) that was published in the **Federal Register** on Friday, January 6, 2017 (82 FR 1629). The notice of proposed rulemaking under chapter 4 of the Subtitle A (sections 1471 through 1474) of the Internal Revenue Code of 1986 (Code) relates to verification and certification requirements for certain entities and reporting by foreign financial institutions.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and is applicable beginning January 6, 2017.

FOR FURTHER INFORMATION CONTACT: Kamela Nelan at (202) 317- 6942 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### **Background**

The notice of proposed rulemaking (REG-103477-14) that is the subject of this correction is under sections 1471 through 1474 of the Code.

##### **Need for Correction**

As published, the notice of proposed rulemaking (REG-103477-14) contains an omission which may prove to be misleading and needs to be corrected.

### **Correction of Publication**

Accordingly, the notice of proposed rulemaking (82 FR 1629, January 6, 2017) is corrected as follows:

On page 1636, insert the following language after the eighth line from the top of the second column:

### **“Withdrawal of Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-130967-13) that was published in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12868) is withdrawn.”

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